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CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

BY: DEPUTY

UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Petitioner, v. NATALIE L. FITCH, Respondent.	Case No. '08 CV 530 IEG CAB ~~[PROPOSED]~~ ORDER TO SHOW CAUSE RE: ENFORCEMENT OF INTERNAL REVENUE SERVICE SUMMONSES

Upon the Petition of the United States and the Declaration of Revenue Officer S. Silverman, it is hereby **ORDERED** that Respondent, Natalie L. Fitch, appear before the United States District Court for the Southern District of California Courtroom No. 1, on the 2nd day of June, 2008, at 10:30 a.m. to show cause why she should not be compelled to fully obey the Internal Revenue Service summons served upon her on June 21, 2005, and on April 11, 2007, and to provide the documents requested therein.

It is further ORDERED that :

1. A copy of this Order, together with the Petition to Enforce Internal Revenue Service Summonses and the Declaration of Revenue Officer S. Silverman, be personally served upon Respondent, within 21 days of the date that this Order is served upon counsel for the United States or as soon thereafter as possible. Pursuant to Fed. R. Civ. Proc. 4(c) (2), the Court hereby appoints the group manager of Revenue Officer S. Silverman and all federal employees designated by the group manager, to serve process in this case.

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2. Proof of any service done pursuant to paragraph 1, above, shall be filed with the Clerk as soon as practicable.

3. Because the file in this case reflects a prima facie showing that the investigation is being conducted for legitimate purposes, that the inquiry is relevant to those purposes, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Internal Revenue Code have been followed, United States v. Powell, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to Respondent to oppose enforcement of the summonses.

4. If Respondent has any defenses to present or opposition to the petition, such defense or opposition shall be in writing and filed with the Clerk and copies served on counsel for the United States at least 14 days prior to the date set for the show cause hearing. The United States may file a reply memorandum to any opposition at least 5 court days prior to the date set for the show cause hearing.

5. At the show cause hearing, the Court will consider all issues raised by Respondent. Only those issues brought into controversy by the responsive pleadings and supported by affidavit will be considered. Any uncontested allegation in the petition will be deemed admitted.

6. Respondent may notify the Court, in a writing filed with the Clerk and served on counsel for the United States at least 14 days prior to the date set for the show cause hearing, that Respondent has no objection to the enforcement of the summons. Respondent's appearance at the hearing will then be excused.

Respondent is hereby notified that a failure to comply with this Order may subject her to sanctions for contempt of court.

The Clerk shall forward copies of this Order to counsel for the United States at the address indicated on its pleadings.

DATED: 3/26/08

Irma E. Gonzalez

The Honorable Irma E. Gonzalez
UNITED STATES DISTRICT JUDGE